



MAIL STOP AMENDMENT
Attorney Docket No. 27526U

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application in the name of

Attorney: GMN/SMH

Inventors: Rochlin, et al.

Attorney Docket: 27526U

Serial No: 10/586,056

Examiner: C. Nwaonicha

Filing Date: June 11, 2007

Conf. No: 2440

Title: **SPHINGOMYELIN, INTERMEDIATES THEREOF AND METHODS FOR PREPARATION OF SAME**

TRANSMITTAL LETTER

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Commissioner:

Submitted herewith for filing in the U.S. Patent and Trademark Office is the following:

- (1) Transmittal Letter, one (1) page; and
- (2) Amendment and Response, thirty-seven (37) pages.

Respectfully submitted,

THE NATH LAW GROUP

Date: February 20, 2009

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AMENDMENT AND RESPONSE

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Commissioner:

This Amendment is submitted responsive to the Notice of Non-Compliant Amendment dated February 17, 2009 issued in response to the Amendment filed in the above-identified application on January 23, 2009 responsive to the Official Action dated October, 23, 2008, making a response due on or before March 17, 2009. Accordingly, this Amendment and Response is timely filed.

Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims that begins on page 2 of this paper.

Remarks begin on page 22 of this paper.

Conclusion appears at page 37 of this paper.